OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, SHIMOGA.

Notification dated 10th March 1953.

SCHEDULE VII.

[*See* Clause (*b*) of Section 62.]

No. C1. 115—52-53. Notice is hereby given to the inhabitants of the Municipality of the Shimoga Town that the Municipal Council desires to impose the taxes on arts profession, etc, defined in the Rules appended.

Any inhabitant of the Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the Municipal Council. The bye-laws and rules framed by the Municipal Council under Clause (1) (i) of section 48 and (1) (b) of section 46 are appended herewith.

Draft bye-laws framed under Section 48(1) (i) of the Mysore Town Municipalities Act, 1951 for enforcing the supply of information regarding ordinary liability to tax on professions, arts, trades and callings and on offices and appointments.

1 On the written requisition of the Municipal President or of such person or persons as may be authorised by him from time to time in this behalf.

(i) Every person engaged in or exercising any profession, art, trade or calling or holding any office or appointment within the limits of the Town Municipality shall, within fifteen days after the receipt of such requisition, furnish a statement under his signature in writing in the form appended to these bye-laws showing his income for the required year or years.

(ii) Every occupier of any building or land within the Town Municipal limits shall furnish, within a week of the requisition, a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.

2 Every Employer or the Head or Secretary or Manager of any public or private office or of a firm, or company or association shall, within the 15th April and 15th October every year furnish.—

(*a*) a list in writing of the names of all persons employed by such employer or by such officer, firm, company or association with a statment of the salary or income of each of such employed persons and;

(*b*) the particulars in regard to any company of which such Employer, Head, Secretary or Manager, as the case may be is to the agent.

3 Notwithstanding anything contained in these bye-laws every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits who has not been required to furnish a return under the bye-law shall within fifteen days of so commencing, give information of the fact to the President or other persons authorised by him in this behalf.

4 Every person who is liable to the tax and who shall change either the designation of the firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall within fifteen days of such change give information thereof to the President or other person authorised by him in this behalf.

5 Any infringement of these bye-laws by any person shall be punishable with fine which may extend to Rupees fifty.

FORM OF RETURN.

True Return furnished by..... .....

Under the bye-laws framed by the Shimoga Town Municipal Council.

Under Section 48(1) (i) of the Mysore Town Municipalities Act, (Mysore Act XXII of 1951) as to the liability to tax on profession, art, trade or calling and on offices and appointments for the year ended.....

Name and address of the party	Nature of profession, art, trade or calling followed or office or appointments held	Date from which profession etc., is followed	Monthly Income Included in the last return	Monthly Income During the current year	Remarks

Name of the Town S gnature of the party.

Draft rules framed under Section 46(1) (h) read with Section 61(h) (XI) of the Mysore Town Municipalities Act, 1951 for the levy and collection of tax on arts, profession, trades and callings and on offices and appointments in the Town Municipality, Shimoga.

1. Every person who, within the Municipal limits, exercised a profession, art or calling or holds an office or appointment public or private or is employed in or engages himself in any capacity in or exercises any profession or trade or calling, and every person falling under any of the denominations shown in schedule I appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the Class in which such person will be placed. The persons who are getting income of less than Rs. 100 per month shall be exempted from this rule.

2 The tax shall be payable in advance in two equal half-yearly instalments in April and October every year (or in one lumpsum if the assessee so desires).

3 No person shall be liable to be taxed under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days in the aggregate within the Town.

4 When a person exercises more than one profession, art or engages in more than one trade or calling whether, under the same name or under different names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources.

5 On or before 1st April and 1st October every year, an assessment list in the form specified in Schedule II shall be prepared. The list will be subject to revision half-yearly or yearly as may be decided by the Municipal Council.

6 Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment:

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession art, trade, or calling or office or appointment has been given to the President, Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE I (Sec. Rule 1).

Rates of tax on arts, profession, trades and callings.

Class I.

Every person holding any office or appointment public or private or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards:—yearly Rs. 50.

(i) Carrying on business as a Company,

(ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers, and commission agents,

(iii) Bankers, money-lenders, money-changers, and pawnbrokers,

(iv) Editors and proprietors of newspapers,

(v) Brokers and dealers in securities, shares or bills of exchange,

(vi) Practising barristers, advocates, High Court vakils, solicitors, attorneys, pleaders and Law Agents,

(vii) Practising medical practitioners of all kinds including hakims and vaidyas,

(viii) Dentists and Veterinary surgeons,

(ix) Owners and farmers of markets and toll farmers,

(x) Architects and Civil Engineers,

(xi) Keepers of hotels, lodging houses or boarding houses,

(xii) Builders and surveyors,

(xiii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses, and factories of all kinds,

(xiv) Professional artists, photographers, actors, owners or managers of circusses or theatrical companies, musicians and dancers